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IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

Applicant: TSUKADA  
Filed: December 13, 2004 Docket No.: 10921.262USWO  
Title: CHIP RESISTOR HAVING LOW RESISTANCE AND METHOD OF  
MAKING THE SAME

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CERTIFICATE UNDER 37 CFR 1.10:

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I hereby certify that this paper or fee is being deposited with the U.S. Postal Service "Express Mail Post Office to Addressee" service under 37 CFR 1.10 on the date indicated above and is addressed to Commissioner for Patents, Mail Stop PCT, P.O. Box 1450, Alexandria, VA 22313-1450.

By:  
Name:

*[Handwritten signature]*  
*[Handwritten signature]*

**PRELIMINARY AMENDMENT**

Mail Stop PCT  
Commissioner for Patents  
P.O. Box 1450  
Alexandria, VA 22313-1450

Dear Sir:

In connection with the above-identified application filed herewith, please enter the following preliminary amendment:

**Amendments to the claims** are reflected in the listing of claims, which begins on page 2 of this paper

**Remarks** begin on page 9 of this paper.